

NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

FOURTH QUARTER 2000

Covering Sales Occurring in
October, November and December
and
Tax Collections Received in
October, November and December

		Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year		
	<u>Sales Quarter</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
First Quarter:	January, February, March	+6.7%	+6.6%	+1.7%
Second Quarter:	April, May, June	+2.9%	+3.8%	+1.2%
Third Quarter:	July, August, September	-2.6%	+8.9%	-3.4%
Fourth Quarter:	October, November, December	-1.2%	+4.2%	-2.2%

OFFICE OF STATE TAX COMMISSIONER

RICK CLAYBURGH
TAX COMMISSIONER

This report can be accessed at:
<http://www.state.nd.us/taxdpt/forms/sales.html>

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TABLE OF CONTENTS

INTRODUCTION	1, 2
--------------------	------

STATISTICS BY COUNTY

Table 1

Taxable Sales and Taxable Purchases by County, Fourth Quarter 2000	3
--	---

Table 2

Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, by County, Fourth Quarters 1999 and 2000	4
---	---

Table 3

Sales and Use Tax Collections by County, Fourth Quarter 2000	5
--	---

STATISTICS BY CITY

Table 4

Taxable Sales and Taxable Purchases, 50 Largest Cities, Fourth Quarter 2000	6
---	---

Table 5

Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, 50 Largest Cities, Fourth Quarters 1999 and 2000	7
---	---

Table 6

Sales and Use Tax Collections, 50 Largest Cities, Fourth Quarter 2000	8
---	---

STATISTICS BY INDUSTRY

Table 7

Comparison of Taxable Sales and Purchases by Industry, Fourth Quarters 1999 and 2000	9
--	---

INTRODUCTION

REPORTING PERIOD

This report contains statistics of taxable sales and taxable purchases made during the fourth quarter of 2000 and sales and use tax collections received during the fourth quarter of 2000.

The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

Tax collections are the amounts actually received by the Office of State Tax Commissioner in the third quarter. The major portion of these collections was paid with quarterly returns on taxable sales and taxable purchases made in the third quarter of 2000 and collections paid with monthly returns on taxable sales and taxable purchases made in August, September, October and November of 2000. (Additional payments on November 2000 taxable sales and purchases will have been received after December, and will be reported as collections in the first quarter of 2001).

COMPARISONS

Tables 2 and 5 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 5. (For an explanation of taxable sales, taxable purchases, or tax base, see the *Definition of Terms* section of this report).

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first six tables and is reported at the end of Tables 1 through 6.

All taxable sales and taxable purchases reported for the current quarter are compared to the same quarter in the prior year in Table 7. This table compares activity by industry in North Dakota. Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 7 more closely capture sales activity within a particular industry.

Cautionary Note. *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

DEFINITION OF TERMS

Taxable Sales. Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

Taxable Purchases. Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed

into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods.

Tax Base. For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

Motor Vehicle Excise Tax. The state of North Dakota does **not** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report **do not** include any data on automobile sales or related tax collections.

Consolidated. Taxable sales, taxable purchases and tax collections from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, 4, 5 and 6. The consolidated data is excluded from any particular city or county in the first six tables in order to avoid over-reporting for some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 7.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following Standard Industrial Classification Codes (SIC Codes) per the 1987 Manual have been included in the consolidated statewide line item:

<u>SIC CODES</u>	<u>BUSINESS ACTIVITY</u>
1211	Bituminous coal and lignite mining
4811	Telephone communication
4821	Telegraph communication
4911	Electric services
4922	Natural gas transmission
4923	Gas transmission and distribution
4924	Natural gas distribution
4925	Gas production and/or distribution
4931	Electric and other services combined
4932	Gas and other services combined
4939	Combination and utility services
9999	One time filers (including border check collections and carnival collections)

Out-of-State. Taxable sales, taxable purchases and tax collections from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, 4, 5 and 6. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 7.

VISIT OUR WEBPAGE. Get all the latest news from the Office of State Tax Commissioner by visiting our website: www.ndtaxdepartment.com. Press releases and statistical reports are available in our website News Center. Lots of other forms, publications and information can be found on the Tax Department's homepage as well. Be sure to check it out.

TABLE 1

**Taxable Sales and Purchases
By County, Fourth Quarter 2000**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$3,363,796	\$98,141	\$3,461,937
Barnes	14,432,660	670,755	15,103,415
Benson	1,708,412	11,229	1,719,641
Billings	675,399	104,960	780,359
Bottineau	9,295,127	147,021	9,442,148
Bowman	5,385,147	260,966	5,646,113
Burke	1,614,807	17,199	1,632,006
Burleigh	209,500,410	10,550,801	220,051,211
Cass	421,341,068	36,042,758	457,383,826
Cavalier	5,420,602	57,359	5,477,961
Dickey	5,572,119	169,835	5,741,954
Divide	1,878,923	87,006	1,965,929
Dunn	3,062,522	133,829	3,196,351
Eddy	2,044,746	21,418	2,066,164
Emmons	4,152,183	128,284	4,280,467
Foster	6,969,540	361,603	7,331,143
Golden Valley	4,861,099	46,923	4,908,022
Grand Forks	184,406,715	13,228,734	197,635,449
Grant	2,551,431	220,467	2,771,898
Griggs	3,253,825	84,899	3,338,724
Hettinger	2,116,249	52,632	2,168,881
Kidder	2,910,639	33,492	2,944,131
LaMoure	5,547,933	91,934	5,639,867
Logan	2,756,048	5,920	2,761,968
McHenry	3,954,008	419,662	4,373,670
McIntosh	5,116,648	31,858	5,148,506
McKenzie	4,718,689	336,324	5,055,013
McLean	6,973,130	1,051,658	8,024,788
Mercer	8,636,352	88,157	8,724,509
Morton	32,978,911	2,223,146	35,202,057
Mountrail	4,604,775	99,205	4,703,980
Nelson	2,862,712	56,506	2,919,218
Oliver	601,087	4,814	605,901
Pembina	10,556,286	1,435,311	11,991,597
Pierce	7,017,583	249,175	7,266,758
Ramsey	30,891,539	349,222	31,240,761
Ransom	10,790,898	83,153	10,874,051
Renville	2,741,943	65,291	2,807,234
Richland	20,441,862	4,090,900	24,532,762
Rolette	6,196,466	41,486	6,237,952
Sargent	5,064,119	746,275	5,810,394
Sheridan	634,324	162,387	796,711
Sioux	51,019	17,794	68,813
Slope	108,130	2,571	110,701
Stark	55,011,552	2,265,185	57,276,737
Steele	1,348,913	97,877	1,446,790
Stutsman	41,881,143	2,182,171	44,063,314
Towner	2,011,028	230,054	2,241,082
Traill	8,957,142	513,233	9,470,375
Walsh	16,853,326	392,551	17,245,877
Ward	142,026,326	5,787,685	147,814,011
Wells	6,266,685	157,399	6,424,084
Williams	50,320,099	1,545,174	51,865,273
Subtotal In-State	\$1,394,438,095	\$87,354,389	\$1,481,792,484
Consolidated	78,255,631	24,775,737	103,031,368
Out-Of-State	<u>200,156,362</u>	<u>22,642,922</u>	<u>\$222,799,284</u>
Grand Total	\$1,672,850,088	\$134,773,048	\$1,807,623,136

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Fourth Quarters 1999 and 2000**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER 1999	FOURTH QUARTER 2000	PERCENT CHANGE	FOURTH QUARTER 1999	FOURTH QUARTER 2000	PERCENT CHANGE
Adams	\$3,037,848	\$3,363,796	10.73%	\$3,165,923	\$3,461,937	9.35%
Barnes	14,897,551	14,432,660	-3.12%	15,472,896	15,103,415	-2.39%
Benson	2,174,158	1,708,412	-21.42%	2,233,925	1,719,641	-23.02%
Billings	585,470	675,399	15.36%	639,826	780,359	21.96%
Bottineau	9,018,962	9,295,127	3.06%	9,252,199	9,442,148	2.05%
Bowman	4,980,715	5,385,147	8.12%	5,426,944	5,646,113	4.04%
Burke	1,893,572	1,614,807	-14.72%	1,927,418	1,632,006	-15.33%
Burleigh	212,306,461	209,500,410	-1.32%	225,537,009	220,051,211	-2.43%
Cass	444,657,643	421,341,068	-5.24%	487,575,265	457,383,826	-6.19%
Cavalier	5,810,311	5,420,602	-6.71%	5,856,118	5,477,961	-6.46%
Dickey	5,862,312	5,572,119	-4.95%	6,135,210	5,741,954	-6.41%
Divide	2,124,895	1,878,923	-11.58%	2,140,914	1,965,929	-8.17%
Dunn	1,759,730	3,062,522	74.03%	1,893,104	3,196,351	68.84%
Eddy	1,796,470	2,044,746	13.82%	1,822,947	2,066,164	13.34%
Emmons	4,617,144	4,152,183	-10.07%	4,710,686	4,280,467	-9.13%
Foster	7,618,205	6,969,540	-8.51%	8,146,567	7,331,143	-10.01%
Golden Valley	3,826,871	4,861,099	27.03%	3,861,678	4,908,022	27.10%
Grand Forks	189,426,643	184,406,715	-2.65%	200,800,713	197,635,446	-1.58%
Grant	2,393,175	2,551,431	6.61%	2,719,204	2,771,898	1.94%
Griggs	3,181,780	3,253,825	2.26%	3,251,023	3,338,724	2.70%
Hettinger	2,037,864	2,116,249	3.85%	2,098,889	2,168,881	3.33%
Kidder	3,134,356	2,910,639	-7.14%	3,170,313	2,944,131	-7.13%
LaMoure	5,597,720	5,547,933	-0.89%	5,685,793	5,639,867	-0.81%
Logan	1,989,139	2,756,048	38.55%	2,011,702	2,761,968	37.30%
McHenry	3,789,245	3,954,008	4.35%	4,130,418	4,373,670	5.89%
McIntosh	4,053,796	5,116,648	26.22%	4,089,825	5,148,506	25.89%
McKenzie	4,483,326	4,718,689	5.25%	4,593,867	5,055,013	10.04%
McLean	6,537,199	6,973,130	6.67%	7,396,230	8,024,788	8.50%
Mercer	10,145,601	8,636,352	-14.88%	10,237,089	8,724,509	-14.78%
Morton	34,090,425	32,978,911	-3.26%	36,007,118	35,202,057	-2.24%
Mountrail	4,778,800	4,604,775	-3.64%	4,897,182	4,703,980	-3.95%
Nelson	3,607,088	2,862,712	-20.64%	3,627,926	2,919,218	-19.53%
Oliver	559,192	601,087	7.49%	562,820	605,901	7.65%
Pembina	10,944,341	10,556,286	-3.55%	12,933,874	11,991,597	-7.29%
Pierce	7,000,339	7,017,583	0.25%	7,117,108	7,266,758	2.10%
Ramsey	31,713,958	30,891,539	-2.59%	32,219,902	31,240,761	-3.04%
Ransom	11,766,690	10,790,898	-8.29%	11,837,550	10,874,051	-8.14%
Renville	3,009,818	2,741,943	-8.90%	3,070,539	2,807,234	-8.58%
Richland	22,112,406	20,441,862	-7.55%	27,289,284	24,532,762	-10.10%
Rolette	6,524,519	6,196,466	-5.03%	6,607,375	6,237,952	-5.59%
Sargent	3,726,526	5,064,119	35.89%	7,444,431	5,810,394	-21.95%
Sheridan	705,564	634,324	-10.10%	795,314	796,711	0.18%
Sioux	82,193	51,019	-37.93%	83,168	68,813	-17.26%
Slope	109,837	108,130	-1.55%	124,282	110,701	-10.93%
Stark	55,995,378	55,011,552	-1.76%	58,236,104	57,276,737	-1.65%
Steele	1,229,843	1,348,913	9.68%	1,304,577	1,446,790	10.90%
Stutsman	44,259,230	41,881,143	-5.37%	46,419,132	44,063,314	-5.08%
Towner	2,354,390	2,011,028	-14.58%	2,559,583	2,241,082	-12.44%
Traill	8,777,629	8,957,142	2.05%	8,951,766	9,470,375	5.79%
Walsh	16,977,657	16,853,326	-0.73%	17,662,924	17,245,877	-2.36%
Ward	147,182,194	142,026,326	-3.50%	153,252,628	147,814,011	-3.55%
Wells	6,906,741	6,266,685	-9.27%	7,080,038	6,424,084	-9.26%
Williams	44,543,848	50,320,099	12.97%	45,970,675	51,865,273	12.82%
Subtotal In-State	\$1,432,696,768	\$1,394,438,095	-2.67%	\$1,532,038,995	\$1,481,792,481	-3.28%
Consolidated and Out-Of-State	249,292,343	278,411,993	11.68%	315,724,804	325,830,655	3.20%
Grand Total	\$1,681,989,111	\$1,672,850,088	-0.54%	\$1,847,763,799	\$1,807,623,136	-2.17%

TABLE 3

**Sales and Use Tax Collections
By County, Fourth Quarter 2000**

COUNTIES	TOTAL FOURTH QUARTER 2000 COLLECTIONS
Adams	\$144,301.41 *
Barnes	746,286.80 *
Benson	92,088.15
Billings	147,311.45 *
Bottineau	479,714.44 *
Bowman	253,218.35 *
Burke	80,626.65 *
Burleigh	10,528,926.58 *
Cass	21,411,631.28 *
Cavalier	274,310.62 *
Dickey	274,299.14 *
Divide	98,979.43 *
Dunn	90,391.88 *
Eddy	96,730.57 *
Emmons	208,741.84 *
Foster	360,628.75 *
Golden Valley	134,008.02 *
Grand Forks	8,992,451.65 *
Grant	103,868.02 *
Griggs	187,347.92 *
Hettinger	86,728.61 *
Kidder	158,817.54
LaMoure	264,073.37 *
Logan	90,299.49 *
McHenry	192,309.63 *
McIntosh	197,995.29 *
McKenzie	230,223.46 *
McLean	442,938.81 *
Mercer	415,441.03 *
Morton	1,693,318.97 *
Mountrail	228,001.48 *
Nelson	133,101.98
Oliver	24,680.95
Pembina	568,061.69 *
Pierce	348,611.78 *
Ramsey	1,416,686.20 *
Ransom	410,831.01 *
Renville	128,933.61 *
Richland	1,137,134.64 *
Rolette	332,697.50 *
Sargent	272,975.55 *
Sheridan	33,604.19 *
Sioux	4,747.93
Slope	8,331.52
Stark	2,643,375.13 *
Steele	53,447.00 *
Stutsman	1,925,797.53 *
Towner	96,559.79 *
Traill	392,291.00 *
Walsh	755,373.36 *
Ward	6,834,222.27 *
Wells	302,980.80 *
Williams	2,529,060.63 *
STATE COLLECTIONS	
Subtotal In-State	\$69,059,516.69
Consolidated	3,721,815.37
Out-Of-State	11,650,537.35
Total In- and Out-Of-State	\$84,431,869.41
Adjustments and Accounts Receivable	1,409,529.54
Grand Total In- and Out-Of-State	\$85,841,398.95
* REVENUE FROM LOCAL SALES AND USE TAXES NOT INCLUDED	

TABLE 4

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Fourth Quarter 2000**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	1,052	\$1,650,352	\$4,628	\$1,654,980
Beach	1,205	4,556,395	43,117	4,599,512
Beulah	3,363	5,249,794	284,339	5,534,133
Bismarck	49,256	208,643,246	10,147,411	218,790,657
Bottineau	2,598	7,090,160	41,640	7,131,800
Bowman	1,741	4,701,052	207,952	4,909,004
Cando	1,564	1,568,323	223,519	1,791,842
Carrington	2,267	6,796,211	359,672	7,155,883
Casselton	1,601	3,512,647	98,569	3,611,216
Cavalier	1,508	5,830,223	1,082,917	6,913,140
Cooperstown	1,247	2,697,217	79,117	2,776,334
Crosby	1,312	1,637,762	33,841	1,671,603
Devils Lake	7,782	30,261,542	347,736	30,609,278
Dickinson	16,097	52,205,864	2,138,778	54,344,642
Ellendale	1,798	1,445,265	81,005	1,526,270
Fargo	74,111	378,033,211	33,372,679	411,405,890
Garrison	1,530	2,090,193	132,255	2,222,448
Grafton	4,840	12,076,267	204,028	12,280,295
Grand Forks	49,425	178,513,797	13,098,918	191,612,715
Harvey	2,263	4,745,470	145,282	4,890,752
Hazen	2,818	3,001,212	48,146	3,049,358
Hettinger	1,574	3,197,358	96,514	3,293,872
Hillsboro	1,488	2,350,360	422,031	2,772,391
Jamestown	15,571	40,727,029	2,030,552	42,757,581
Kenmare	1,214	3,015,248	47,998	3,063,246
Langdon	2,241	4,544,338	36,762	4,581,100
Larimore	1,464	1,307,121	3,908	1,311,029
Lincoln	1,132	239,204	279	239,483
Linton	1,410	2,085,427	55,119	2,140,546
Lisbon	2,177	9,824,597	35,883	9,860,480
Mandan	15,177	29,519,351	2,083,360	31,602,711
Mayville	2,092	4,006,827	7,625	4,014,452
Minot	34,544	137,045,858	5,585,456	142,631,314
New Rockford	1,604	1,823,643	21,306	1,844,949
New Town	1,388	858,994	64,488	923,482
Northwood	1,166	2,757,038	35,336	2,792,374
Oakes	1,775	3,798,621	80,720	3,879,341
Park River	1,725	2,521,853	43,375	2,565,228
Rolla	1,286	4,226,090	33,597	4,259,687
Rugby	2,909	6,870,579	249,175	7,119,754
Stanley	1,371	2,904,149	32,919	2,937,068
Tioga	1,278	3,712,783	44,339	3,757,122
Valley City	7,163	12,544,676	633,769	13,178,445
Wahpeton	8,751	15,395,406	3,827,840	19,223,246
Walhalla	1,131	1,131,831	83,574	1,215,405
Washburn	1,506	2,970,734	21,940	2,992,674
Watford City	1,784	4,232,219	291,574	4,523,793
West Fargo	12,287	32,348,250	2,120,757	34,469,007
Williston	13,131	45,386,415	1,376,952	46,763,367
Wishek	1,171	3,311,537	18,174	3,329,711
Subtotal 50 Cities	370,888	\$1,300,963,739	\$81,560,871	\$1,382,524,610
Remaining City Data	270,476	93,474,356	5,793,518	99,267,874
Total In-State	641,364	\$1,394,438,095	\$87,354,389	\$1,481,792,484
Consolidated		78,255,631	24,775,737	103,031,368
Out-Of-State		200,156,362	22,642,922	222,799,284
Grand Total In- and Out-Of-State		\$1,672,850,088	\$134,773,048	\$1,807,623,136

TABLE 5

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Fourth Quarters 1999 and 2000**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE
	1999	2000		1999	2000	
Ashley	\$1,365,320	\$1,650,352	20.88%	\$1,369,321	\$1,654,980	20.86%
Beach	3,374,917	4,556,395	35.01%	3,401,469	4,599,512	35.22%
Beulah	6,355,472	5,249,794	-17.40%	6,552,160	5,534,133	-15.54%
Bismarck	211,324,669	208,643,246	-1.27%	224,239,142	218,790,657	-2.43%
Bottineau	6,572,753	7,090,160	7.87%	6,667,224	7,131,800	6.97%
Bowman	4,378,763	4,701,052	7.36%	4,553,848	4,909,004	7.80%
Cando	1,915,689	1,568,323	-18.13%	2,112,707	1,791,842	-15.19%
Carrington	7,442,647	6,796,211	-8.69%	7,967,548	7,155,883	-10.19%
Casselton	2,933,959	3,512,647	19.72%	3,064,724	3,611,216	17.83%
Cavalier	6,090,442	5,830,223	-4.27%	7,789,168	6,913,140	-11.25%
Cooperstown	2,655,121	2,697,217	1.59%	2,718,274	2,776,334	2.14%
Crosby	1,884,619	1,637,762	-13.10%	1,896,154	1,671,603	-11.84%
Devils Lake	30,922,168	30,261,542	-2.14%	31,425,624	30,609,278	-2.60%
Dickinson	52,272,368	52,205,864	-0.13%	54,312,156	54,344,642	0.06%
Ellendale	1,612,894	1,445,265	-10.39%	1,805,678	1,526,270	-15.47%
Fargo	398,680,525	378,033,211	-5.18%	438,935,590	411,405,890	-6.27%
Garrison	1,998,546	2,090,193	4.59%	2,085,985	2,222,448	6.54%
Grafton	12,322,814	12,076,267	-2.00%	12,650,406	12,280,295	-2.93%
Grand Forks	181,803,295	178,513,797	-1.81%	193,053,121	191,612,715	-0.75%
Harvey	5,189,711	4,745,470	-8.56%	5,340,466	4,890,752	-8.42%
Hazen	3,436,537	3,001,212	-12.67%	3,485,556	3,049,358	-12.51%
Hettinger	2,912,356	3,197,358	9.79%	3,036,560	3,293,872	8.47%
Hillsboro	2,438,034	2,350,360	-3.60%	2,482,906	2,772,391	11.66%
Jamestown	43,123,758	40,727,029	-5.56%	45,037,436	42,757,581	-5.06%
Kenmare	3,114,607	3,015,248	-3.19%	3,190,177	3,063,246	-3.98%
Langdon	4,943,626	4,544,338	-8.08%	4,980,560	4,581,100	-8.02%
Larimore	1,287,661	1,307,121	1.51%	1,292,349	1,311,029	1.45%
Lincoln	245,516	239,204	-2.57%	245,739	239,483	-2.55%
Linton	2,052,650	2,085,427	1.60%	2,120,293	2,140,546	0.96%
Lisbon	10,732,268	9,824,597	-8.46%	10,793,823	9,860,480	-8.65%
Mandan	30,449,953	29,519,351	-3.06%	32,290,561	31,602,711	-2.13%
Mayville	4,086,174	4,006,827	-1.94%	4,101,096	4,014,452	-2.11%
Minot	141,729,515	137,045,858	-3.30%	147,459,324	142,631,314	-3.27%
New Rockford	1,652,563	1,823,643	10.35%	1,677,850	1,844,949	9.96%
New Town	959,301	858,994	-10.46%	1,052,228	923,482	-12.24%
Northwood	4,200,373	2,757,038	-34.36%	4,238,744	2,792,374	-34.12%
Oakes	3,932,139	3,798,621	-3.40%	4,005,490	3,879,341	-3.15%
Park River	2,277,964	2,521,853	10.71%	2,492,544	2,565,228	2.92%
Rolla	4,360,196	4,226,090	-3.08%	4,376,026	4,259,687	-2.66%
Rugby	6,868,085	6,870,579	0.04%	6,984,854	7,119,754	1.93%
Stanley	2,974,583	2,904,149	-2.37%	2,998,649	2,937,068	-2.05%
Tioga	3,222,671	3,712,783	15.21%	3,380,112	3,757,122	11.15%
Valley City	13,181,800	12,544,676	-4.83%	13,735,085	13,178,445	-4.05%
Wahpeton	16,892,631	15,395,406	-8.86%	21,839,995	19,223,246	-11.98%
Walhalla	1,294,777	1,131,831	-12.58%	1,343,512	1,215,405	-9.54%
Washburn	2,413,892	2,970,734	23.07%	2,429,153	2,992,674	23.20%
Watford City	4,057,389	4,232,219	4.31%	4,140,816	4,523,793	9.25%
West Fargo	34,231,546	32,348,250	-5.50%	36,665,123	34,469,007	-5.99%
Williston	39,808,557	45,386,415	14.01%	41,022,825	46,763,367	13.99%
Wishek	2,510,181	3,311,537	31.92%	2,542,149	3,329,711	30.98%
Subtotal 50 Cities	\$1,336,487,995	\$1,300,963,739	-2.66%	\$1,427,382,300	\$1,382,524,610	-3.14%
Remaining City Data	\$96,208,773	93,474,356	-2.84%	104,656,695	99,267,874	-5.15%
Total In-State	\$1,432,696,768	\$1,394,438,095	-2.67%	\$1,532,038,995	\$1,481,792,484	-3.28%
Consolidated and Out-Of-State	\$249,292,343	278,411,993	11.68%	315,724,804	325,830,652	3.20%
Grand Total In- and Out-Of-State	\$1,681,989,111	\$1,672,850,088	-0.54%	\$1,847,763,799	\$1,807,623,136	-2.17%

TABLE 6

**Sales and Use Tax Collections
Largest 50 Cities, Fourth Quarter 2000**

CITIES	TOTAL FOURTH QUARTER 2000 COLLECTIONS
Ashley	\$63,327.21 *
Beach	120,623.89 *
Beulah	294,284.60
Bismarck	10,461,188.59 *
Bottineau	348,561.93 *
Bowman	215,327.48 *
Cando	79,029.64 *
Carrington	350,384.98 *
Casselton	145,990.10 *
Cavalier	330,593.07 *
Cooperstown	156,936.96 *
Crosby	85,310.22 *
Devils Lake	1,383,740.23 *
Dickinson	2,479,008.57 *
Ellendale	71,548.75 *
Fargo	21,051,887.08 *
Garrison	116,443.12 *
Grafton	517,140.57 *
Grand Forks	8,720,045.55 *
Harvey	225,581.74 *
Hazen	116,258.43 *
Hettinger	136,068.59 *
Hillsboro	104,537.45 *
Jamestown	1,863,138.89 *
Kenmare	125,370.73 *
Langdon	219,090.01 *
Larimore	51,026.54 *
Lincoln	13,733.82
Linton	111,909.05 *
Lisbon	359,444.71 *
Mandan	1,514,032.96 *
Mayville	171,395.31 *
Minot	6,595,283.08 *
New Rockford	89,723.05 *
New Town	53,311.36
Northwood	123,754.08
Oakes	184,370.39 *
Park River	122,933.57 *
Rolla	211,505.03 *
Rugby	341,122.84 *
Stanley	122,192.17 *
Tioga	237,807.85 *
Valley City	671,994.73 *
Wahpeton	876,827.55 *
Walhalla	59,061.21 *
Washburn	140,966.60
Watford City	202,414.36 *
West Fargo	1,889,904.66 *
Williston	2,219,916.25 *
Wishek	128,082.80 *
Subtotal 50 Cities	\$66,274,132.35
Remaining City Data	2,785,384.34
Total In-State	\$69,059,516.69
Consolidated	3,721,815.37
Out-Of-State	11,650,537.35
Total In- and Out-Of-State	\$84,431,869.41
Adjustments and Accounts Receivable	1,409,529.54
Grand Total In- and Out-Of-State	\$85,841,398.95
* REVENUE FROM LOCAL SALES AND USE TAXES NOT INCLUDED	

TABLE 7

**Comparison of Taxable Sales and Purchases
By Industry, Fourth Quarters 1999 and 2000**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FOURTH QUARTER 1999	FOURTH QUARTER 2000	
Mining and Oil Extraction	\$8,465,261	\$12,584,239	48.66%
Construction	80,806,807	55,513,787	-31.30%
Manufacturing	86,747,390	73,798,551	-14.93%
Transportation, Communication and Public Utilities	132,564,431	159,573,698	20.37%
Wholesale Trade			
Farm Machinery & Farm Repair Parts	81,226,990	90,220,744	11.07%
Remaining Wholesale Trade	259,418,292	255,016,944	-1.70%
TOTAL WHOLESALE TRADE	340,645,282	345,237,688	1.35%
Retail Trade	1,004,443,525	973,731,748	-3.06%
Services (including hotel, motel, personal and business services, entertainment, health and misc.)	180,027,097	174,326,814	-3.17%
Miscellaneous	14,064,006	12,856,611	-8.59%
GRAND TOTAL	\$1,847,763,799	\$1,807,623,136	-2.17%
NOTE: Classification by industry is based on 1987 Standard Industrial Classification Manual.			
Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis.			